--- BABN's 4 mm. provisional 11 overprint of RC-382 - as used by "Imperial Tobacco" - 1939-40 ---

The Budget of September 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand and the manufacturers, attempting to maintain a fixed price on their brands, reduced their packages by one cigarette per ten, and the pre-war *premium* 15¢ pack of twelve became eleven cigarettes.

To provide an interim eleven cigarette stamp BABN overprinted the imperforate Series "C" twelve cigarettes using five central 9 mm. horizontally stacked *killer bars*, with a 4 mm. black Roman **11** to each side, plus four horizontally stacked 4 mm. *corner-killer bars* at the bottom, as the provisional **RC-466**.

The BABN format for **RC-461 / RC-465** used *5 mm. Gothic* figures, while their design for **RC-466 / RC-469** used *4mm Roman* figures, simply because there was insufficient printing space to allow **two** side-by-side 5 mm. Gothic figures on these higher denomination overprints.

--- the cancellation reads horizontally upright - 5 copies to date ---

★**RC-466** - **11** on 12 cigarettes, imperf, coded **BJD / 6-10D** by "Imperial Tobacco" in November 1939

[★RC-466]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	**CJC**	---	**BJD**	---
1940	**AKA**	---	**CKA**	---	**BKB**	---	---	---	---	---	---	---

Probably BABN was preparing a definitive Series "C" eleven cigarette stamp, but when the next Budget of June 23rd 1940 further increased the excise duty on *small cigarettes* from $ 5.00 to $ 6.00 per thousand, the manufacturers again reduced their packages by one cigarette per pack of ten, and the package size went to ten cigarettes, negating the need for the eleven cigarette Series "C", and the design work ceased.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 11 cigarettes \ 6-10D],
In MS Word 2007 for Windows 7,
Formatted for a HP 1200 InkJet,
December 20th 2013, JBH